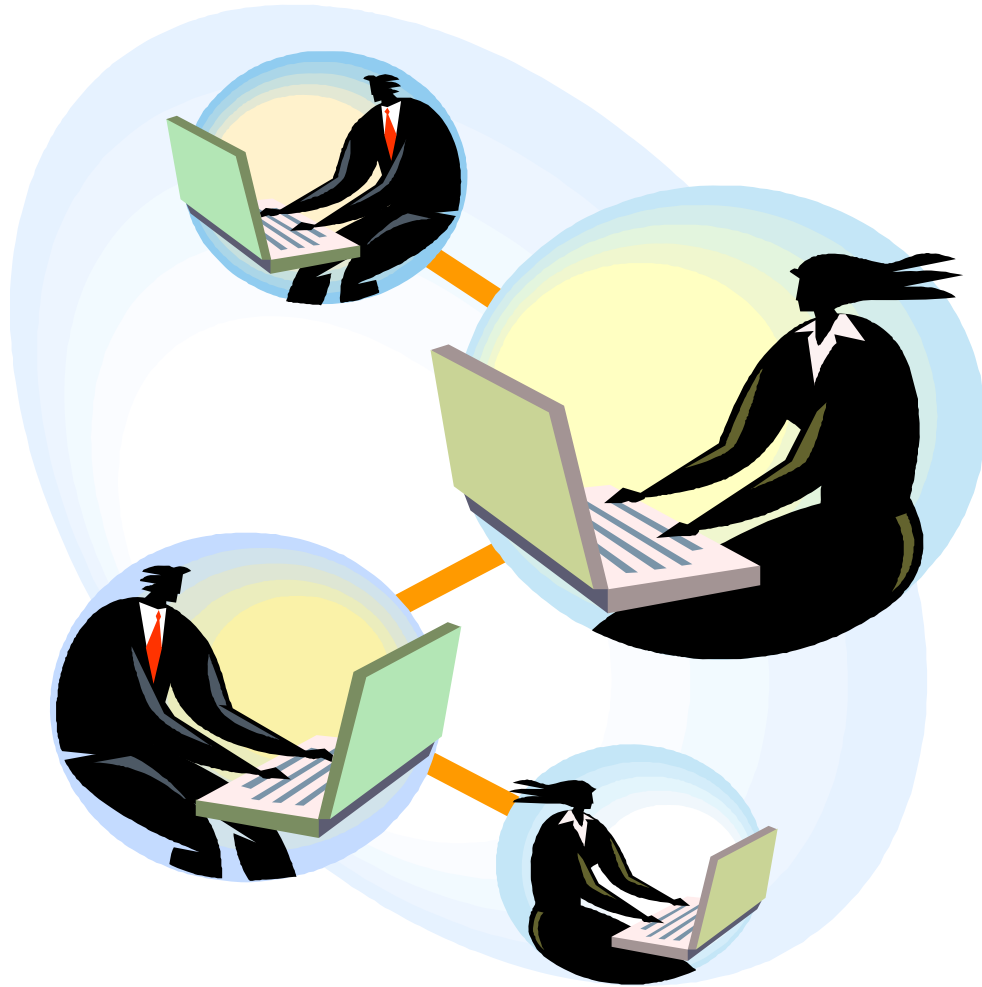


Virginia Department of Taxation Electronic Payment Guide



August 2011

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What's New: Changes that Impact Electronic Filing Requirements

The 2011 General Assembly approved an electronic filing requirement for employers who qualify as a semi-weekly filer to file all returns and make all payments electronically effective July 1, 2011. The change affects the method to be used to file the following returns and make any payments required with them. The effective dates for each form type are as follow:

- Form VA-15, Semi-Weekly Payment of Virginia Income Tax Withheld – Effective for the first July payment.
- Form VA-16, Quarterly Reconciliation of VA-15 Payments of Virginia Income Tax Withheld - Effective with third quarter's reconciliation due October 31, 2011.
- Form VA-6, Annual Summary of Virginia Income Tax Withheld – Effective with the calendar year due February 28, 2010.

While some Semi-Weekly filers are currently required to make their VA-15 payments electronically, this new mandate now requires their VA-16 and VA-6 returns and payments to also be filed electronically. The Virginia Department of Taxation has a variety of free electronic filing options. Payments may be sent using Web Upload, Business iFile, the Pay by Phone System or by making payments by ACH Credit. . Return information (VA-16 and VA-6) is now required to be submitted electronically using Web Upload or Business iFile.

Also, effective January 1, 2012, employers who furnish 50 or more withholding statements, Form W-2, to employees for calendar year 2011 (due February 28, 2012), are required to file their annual report electronically using Web Upload. In addition, as of January 1, 2011, Virginia TAX will no longer accept W-2's filed on CD, diskette or tape.

The Tax Commissioner has the authority to waive the requirement to file and/or pay electronically should this cause an undue hardship for your company. To request a waiver you must submit your request in writing providing the business name, Virginia TAX Account Number, contact person, phone number, e-mail address (optional), mailing address, the reason for the request and the projected date as to when your company will be able to file all semi-weekly forms electronically. Fax the request to (804) 367-3015 or mail to the Virginia Department of Taxation, Hardship Waiver Request, and P.O. Box 27423, Richmond, VA 23261-7423.

ACH Credit Filers are no longer required to submit an Electronic Funds Transfer Authorization Agreement prior to paying by ACH credit. Banking information to submit ACH Credit transactions can be found on page 6 of this Electronic Payment Guide.

ACH Debit filers using the Phone System are the only filers required to complete the EFT Authorization Agreement and/or the EFT Change Notification. If using Business iFile and/or Web Upload DO NOT submit these forms.

Overview of Electronic Payment Options

Electronic Payments or Electronic Funds Transfer (EFT) involve the transfer of funds from your bank account to the State's bank account using the Automated Clearinghouse (ACH) network to electronically transfer payments. The ACH system is a nationwide network for the distribution and settlement of electronic debits and credits among financial institutions. Transactions may be submitted using ACH Credit or ACH Debit. This booklet provides general information on the various EFT payment options and specific instructions for making ACH Credit and ACH Debit EFT payments to the Virginia Department of Taxation.

If you choose to pay by ACH Debit using Business iFile or Web Upload, all return information and payment information can be submitted electronically at the same time. See information later in the booklet for form types that can be submitted through these systems.

If you choose to pay electronically using ACH Credit or using the phone system (ACH Debit), the number of paper returns required will be reduced as follows:

Taxes Paid by EFT	Forms Required To Be Filed	Forms Eliminated
Sales and Use Tax	ST-8 and ST-9	n/a
Corporation Estimated	None	500ES
Corporation Extension	None	500CP
Corporation Payment	None	500V
Employer Withholding	<ul style="list-style-type: none">• VA-6 (all fillers)• VA-16 (Semi-weekly)	<ul style="list-style-type: none">• VA-5 (Quarterly and Monthly)• VA-15 (Semi-weekly)

Note: If you would like to pay using ACH Credit you may fulfill your obligation to file required forms by submitting this return information using Web Upload or Business iFile.

Electronic Payment Requirements

Mandatory EFT

- Specific Business Taxpayers whose average monthly liability exceeds \$20,000 are required to pay their state taxes by EFT (Section 58.1-202 et seq. of the *Code of Virginia*). The \$20,000 average monthly tax liability applies to business taxpayers paying Corporate Income Tax, Retail Sales and Use Tax, and Employer Withholding Tax. The \$20,000 average monthly tax liability applies separately to each tax. The Department of Taxation also encourages the businesses that do not have an average monthly liability of \$20,000 to voluntarily transmit their tax payments by EFT. Customers who are required to pay by EFT but continue to pay by check will be assessed late payment penalty for each payment that is not made by EFT.
- Any Dealer subject to mandatory electronic funds transfer (EFT) payment requirements who also files a consolidated Sales and Use Tax return, Form ST-9CO, must now file both the return and the payment electronically. This electronic filing requirement is effective beginning with July returns, due August 20, 2010
- All persons who act on behalf of 100 or more taxpayers to remit withholding payments are required to remit such payments to the Virginia Department of Taxation using ACH transactions (Section 58.1-202 et seq. of the *Code of Virginia*). Customers who are required to pay by EFT but continue to pay by check will be assessed late payment penalty for each payment that is not made by EFT.
- Effective January 1, 2012, employers who furnish 50 or more withholding statements, Form W-2, to employees for calendar year 2011 (due February 28, 2012), are required to file their annual report electronically using Web Upload. In addition, as of January 1, 2011, Virginia TAX will no longer accept W-2's filed on CD, diskette or tape.

- Effective July 1, 2011, Semi-weekly filers are required to submit all returns and make all payments electronically. The Virginia Department of Taxation has a variety of free electronic filing options; Business iFile, Web Upload and the Pay by Phone System. Return and Payment information is now required to be submitted electronically using these systems or by making payments by ACH credit.

Filing Requirements for both ACH Credit and ACH Debit Transactions

Effective September 18, 2009, new federal banking regulations imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include both ACH Debit and ACH Credit transactions.

- TAX supports IAT for ACH Credit transactions.
- TAX does not, at present, support IAT for ACH Debit transactions. By signing up for ACH Debit, you are certifying that your ACH Debit transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. If your financial institution utilizes IAT transaction(s) and you are not paying by ACH Credit, your payment must be submitted as a paper check.

Penalty and interest for late filed EFT payment(s) is applicable and will be assessed if not paid with the transmission.

- You may calculate and include the penalty and interest as part of your ACH Credit or Debit transmission.
- If penalty and interest is not included with your tax payments, you will be billed for the applicable penalty and/or interest. To pay your bill electronically you may use either the QuickPay or Teleplan payment options displayed later in this booklet.

EFT can not be used to submit amended return or payment information. If you need to submit an amended return, you will need to file the appropriate amended paper return.

Dealers subject to mandatory electronic funds transfer (EFT) payment requirements will no longer be allowed to take the Dealer Discount Allowance. Those taxpayers that are Mandatory EFT filers will continue to be notified by the Department of Taxation. This Dealer Discount change is effective for periods beginning on or after June 1, 2010.

Dealers who are not mandated to pay by EFT are allowed to continue to take the Dealer Discount Allowance. However, the factors for the discount have been changed. Please check our website for additional information. Monthly filers must use the new factors starting with their June returns, due July 20, 2010. Quarterly filers are not affected until the third quarter filing, due October 20, 2010.

Additional requirements specific to ACH Credit and Debit transactions are defined within the specific topic in this document.

ACH Credit

Payments for Employer Withholding Tax, Corporate Income Tax, Sales and Use Tax and Communications Tax can be made using ACH Credit. To use ACH Credit, you must contact your financial institution and make arrangements with them to credit the State's bank account with funds from your bank account. Your financial institution will tell you what ACH origination services it offers and the associated costs. Prior to submitting an ACH Credit payment, you must first register your company for all applicable taxes with the Virginia Department of Taxation.

It is your responsibility to make arrangements with your financial institution so that funds are deposited into the state's bank account on or before the tax due date. To avoid late payment/late filing penalties and interest charges, initiate your ACH Credit transaction on or before the tax due date. Contact your financial institution to determine their cut-off time to ensure your payments are timely.

Also ensure that your bank sends the payment data in the specific standardized format through the ACH Network in order for your account to be properly credited.

- The data format required is an industry standard tax payment convention called CCD+TXP.
- Contact your bank and refer to the ACH file data formats in Appendix D of this guide for specific requirements.
- Refer to Appendix C of this document for specific codes that must also be contained within the specified data formats to ensure payments are posted properly.
- Provide your bank with the following information to set up ACH Credit transactions:
 - Account name: Virginia Department of Taxation
 - Routing Transit Number: 061000104
 - Bank Account Number: 201328895
- If you have not previously submitted ACH Credits to the Tax Department, a pre-note test is recommended.

ACH Credit Tax Payment Specifications

The following specifications must be utilized when preparing the ACH Credit file. In most instances this will be done by your bank. All ACH Credit transactions must be submitted according to National Automated Clearinghouse Association (NACHA) record formats for CCD entries. See Appendix D for NACHA file data formats and explanations specifying how fields are used in conjunction with the TXP convention. Refer to the NACHA ACH rulebook at www.nacha.org for more detailed information on NACHA formats, specifications, and definitions.

The data formats (records) as specified in these requirements must be submitted in the following order:

- File Header Record
- Company/Batch Header Record
- Entry Detail Record
- Addenda Record (Carries an 80 character Free Form Field)
- Company/Batch Control Record
- File Control Record

The Department of Taxation currently accepts International ACH transactions for ACH Credit transactions only. If you are making a payment involving an International ACH Credit payment, you must use the required data formats in Appendix E. The National Automated Clearinghouse Association (NACHA) record format for International IAT transactions requires data formats (records) to occur in the following order:

- File Header Record (same as CCD+TXP file format)
- IAT Company /Batch Header Record
- IAT Entry Detail Record
- IAT Addenda Record Entries (First through Seventh Records)
- IAT record for Remittance Information (Eighth Addenda Record)

- IAT Record for Correspondent Bank Information (Ninth Addenda Record)
- Company/Batch Control Record (same as CCD+TXP file format)
- File Control record (same as the CCD+TXP file format)

Multiple Records

To send multiple payments in a single CCD+TXP file, your bank must be able to transmit a file composed of a single File Header and Company/Batch Header Record, multiple Entry Detail and Addenda Records, and a single Company/Batch Control and File Control Record. We must receive both a "6" (Entry detail) record and a "7" (addenda including the TXP information) record for each taxpayer transaction in order to accurately credit the taxpayers account.

ACH Debit

If you select the ACH Debit method, you must use the internet or your phone to access one of the Department's payment applications and enter your payment information. The Department will then transmit the payment data you provide through the ACH Network via the State's bank to debit your account for the amount you specify and have the funds deposited in the State's bank account.

The Department has several different programs available for submitting ACH Debit payments. These are Web Upload, Business iFile, or filing over the phone to provide return and payment information. These programs are fast, easy and secure. You must register prior to using any of these programs. In addition, TAX also provides several avenues to pay bills electronically via ACH Debit using our QuickPay and Teleplan systems.

To register to use Web Upload or Business iFile, go to our Web site at www.tax.virginia.gov. Note that these are two separate programs. You must register to use each system prior to submitting filing information. The systems are independent of each other.

- To register to submit transactions by phone, complete and submit the EFT Authorization agreement in Appendix A of this document. This EFT Authorization Agreement form is also available on our website at www.tax.virginia.gov.
- If using Business iFile and/or Web Upload DO NOT submit the EFT Authorization Agreement.
- Prior to initiating an ACH Debit transaction, be sure to notify your bank that the Department of Taxation is authorized to debit your bank account. Some banks use a "filter", which prevents unauthorized debits against a customer's account to occur. If your bank requests a filter number or Company ID for the debit transactions, please call 804-367-0644 to obtain this number. If your bank denies your EFT payment, the denial is handled like a returned check and late payment charges will apply.
- The Department does not, at present, support International ACH transactions (IAT) for Debit filers. By signing up for any of the ACH Debit programs, you are certifying that your ACH Debit transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. If your financial institution utilizes IAT transaction(s) and you are not paying by ACH Credit, your payment must be submitted as a paper check.

ACH Debit Options

Web Upload

Web Upload is a free on-line service available 24 hours a day seven days a week that may be used to pay and file Sales Tax and Withholding information. To make payments using Web Upload, payment information must be included in the uploaded file. At this time only checking accounts may be used to make payments with Web Upload.

Web Upload allows you to upload a file containing information for multiple taxpayers in one upload. Taxpayers filling on behalf of one company may prefer to use Business iFile. For more information and to register for Web Upload, refer to the Web Upload User Guide available on our website at www.tax.virginia.gov. Other benefits to Web Upload are:

- If you utilize Web Upload to submit Sales and Employer Withholding Taxes, there is no need to submit any additional paper returns to fulfill your filing obligations.
- You will receive instant validation and feedback on your file content. You will know right away when your file is accepted and if there are any errors.
- You will have the ability to schedule (or warehouse) files for a future date, up to the due date of a return.
- You can submit 1099R and W-2 data using Web Upload.
- Through a collaborative effort with the Virginia Employment Commission, you may submit your designated Unemployment taxes through Web Upload.

Business iFile

Business iFile is a free service available 24 hours a day, seven days a week that offers a variety of options for the filing and payment of business taxes. Once you register for Business iFile, simply log in and follow the prompts to enter your information. If submitting transactions for multiple clients or multiple locations, you may prefer to use our Web Upload program instead. Payments made using this system are ACH Debit transactions and may be made electronically withdrawn from your checking or savings account. Other advantages to Business iFile are:

- Business iFile may be used to file Retail Sales and Use Tax or Employer Withholding Tax, Quarterly estimated Corporate Income Tax for the current year as well as Corporate extensions.
- If you utilize Business iFile to submit taxes, there is no need to submit any additional paper returns to fulfill your filing obligations.
- You will have the ability to schedule (or warehouse) files for a future date, up to the due date of a return.
- In addition, Business iFile offers a feature called, QuickPay, to pay business taxes. For additional information on Business iFile, go to www.tax.virginia.gov.
- Through a collaborative effort with the Virginia Employment Commission, you may also submit your Unemployment taxes (Form FC-20) through Business iFile.

ACH Debit Transactions (Pay by Phone)

Payments and return information may also be made for Employer Withholding Tax, Corporate Income Tax and Sales and Use Tax using a touch tone phone. To use this option, you must register in advance and receive a Personalized Identification Number (PIN). To register and obtain a PIN for filing, complete the EFT Authorization Agreement form in Appendix A.

- You will be required to enter the PIN in conjunction with your account number when submitting transactions.
- To receive proper credit for a payment made by phone, the call must be placed no later than 3:45 Eastern time on the last day prior to the due date. For tracking purposes, a tracking number is assigned upon completion of the transaction. Detailed instructions for using the phone system are included in Appendix F.
- You may cancel your payment for transactions submitted by phone up to one business day prior to the actual day that your account is scheduled to be debited.
- If you did not specify a future date for debiting your account when you entered your ACH debit transaction, you must cancel your payment by 3:45 p.m. on the same day you called in the payment.
- Call 1-800-510-6592 to cancel a payment. You will need to provide the operator with your PIN Number and Virginia Tax account number. After the operator confirms that the payment has been cancelled, a new payment can be created.

ACH Debit Bill Payment Options

Two options are available for payment of bills electronically. These are Quickpay and Teleplan.

- QuickPay – Use the Department's QuickPay application at www.quickpay.tax.virginia.gov for a convenient way to pay your outstanding tax liabilities. Simply enter your bill number and your banking information. You do not need to register in advance in order to utilize QuickPay. You may also review your bill balances as well as review two years of payment history using this option.
- Teleplan – This system enables you to set up an automated payment plan using your telephone to pay outstanding bills to the Department of Taxation. The system is available 24 hours a day at (804) 440-5100. You must have your 9-digit social security number or federal employee identification number available when calling. Your call will be directed to a Service Representative if the terms are not accepted or if the account is not eligible to be set through Teleplan. If your call is made outside of business hours, then you will be instructed to call back during regular hours and speak with a Service Representative. You may contact them at (804) 367-8045. Teleplan will not allow an automated plan to be set if one of the following actions is in place on your account:
 - Padlock, revocation, criminal warrant, bond or hold, or
 - third party lien, pending lien, bankruptcy, existing payment plan or assignment by outside collection agency.

Emergency Wire Transfers

Wire transfers should only be used as a last resort and are strongly discouraged. When payments are wired to the Commonwealth's bank account, your account with the Department is not updated because wire transfers do not contain the information in the CCD+TXP payment format that is needed to properly identify the type of payment and how it should be posted. Consequently, wire transfers require additional processing time and significant manual intervention.

If you have a situation, such as a system failure, in which a wire transfer is the only way to get the payment to the Commonwealth in a timely manner, fax all related account information to 804-367-2970. Fax the following information to the Department as soon as possible after the wire transfer has been initiated:

- Applicable account information consisting of your Virginia account number, the type of tax being paid (i.e., Employer Withholding Tax) the tax period, and any amounts included for penalty and interest, if applicable.
- In the event a bulk provider finds a wire transfer is necessary, the bulk provider will need to submit a summary statement in the fax identifying the number of affected accounts and the payment total as well as contact information so that Tax Department staff can contact the provider to arrange for the submission of detailed transaction information in an electronic format. Wire transfers should only be used as a last resort.

Changes to Original EFT Agreement

Changes may be made to your original EFT Agreement by submitting an EFT Change Notification form, see Appendix B, to the Tax Department. The following conditions qualify for a change:

- **Payment Method Change** – Your payment method is changing from ACH Debit to ACH Credit or vice versa.
- **Business Partner or Officer Change** – The partner or officer who signed the original authorization agreement form is no longer an approved officer of the company. Check the OTHER box on the EFT Change Notification form, Appendix B, and **promptly** send or fax the form to the address/fax number on the form.
- **Change of Bank/Bank Account Number** – APPLICABLE to DEBIT FILERS ONLY. As an ACH Debit filer, if your bank and/or bank account number has changed complete the front page of the EFT Change Notification Form and **promptly** send or fax the form to the address/fax number on the form.

Due Dates/EFT Assistance

To receive proper credit for an EFT payment, an ACH Debit Payment call must be placed no later than 3:45 pm Eastern Time on the last business day prior to the tax due date. Check with your bank to determine when an ACH Credit Payment must be initiated to ensure the transfer of funds to occur on or prior to the tax due date.

If a due date falls on a weekend or bank holiday, the tax is due on the next business day after the weekend or holiday. If using Web Upload or Business iFile to submit payments, the payments must be filed by midnight of the due date. If you need additional assistance with your EFT filing please call (804) 367-8037 between 8:30 and 4:30 ET, Monday through Friday.



Appendix A
Electronic Funds Transfer Authorization Agreement
For Pay By Phone Filers Only

VIRGINIA DEPARTMENT OF TAXATION

A. P A Y E R I N F O	Legal Name of Business or Organization:
	Primary EFT Contact: _____ Phone () _____
	Fax Number: () _____
	Entity Type – Circle One: Business Taxpayer Payroll Service Provider
	Email Address: _____
	Mailing Address for EFT Information:
	Street _____ City _____ State _____ Zip _____ - _____

PAY BY PHONE DEBIT PAYMENT METHOD, COMPLETE THIS SECTION

B. D E B I T E F T --- B A N K I N F O	Tax Type	Account Number (s)	Bank Account Number(s)	Check to indicate Account Type	Bank Routing & Transit Number(s)	
				Checking Savings		
	Withholding	(VA Tax Account Number)	<u>1)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
			<u>2)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
		(Federal ID Number - FEIN)				
	Corporation	(VA Tax Account Number)	<u>1)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
			<u>2)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
		(Federal ID Number - FEIN)				
	Sales & Use	(VA Tax Account Number)	<u>1)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
			<u>2)</u>	<input type="checkbox"/>	<input type="checkbox"/>	
		(Federal ID Number - FEIN)				

VIRGINIA DEPARTMENT OF TAXATION
ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT
(Page 2)

SIGNATURE SECTION

C. S I G N A T U R E	<i>By signing this form, I agree that I am responsible for accounting for and paying over the required taxes and that I will notify the Department of Taxation in the event that I am no longer responsible for accounting for and paying over the required taxes. My signature certifies that I understand the Electronic Funds transfer process; that I agree to file the tax payments designated above using EFT as outlined in the <u>Electronic Payment Guide</u> and that I will continue to make my tax payments to the Commonwealth of Virginia as described in Title 58.1 of the Code of VA.</i>	
	Print Name of Business Owner/Partner/Officer	
	Signature of Business Owner/Partner/Officer	Date

FAX this form and a voided check to (804) 367-2603 **OR** make a copy of the form for your records and mail the original document(s) to:

Virginia Department of Taxation
EFT Program
P.O. Box 1114
Richmond, VA 23218-1114

ELECTRONIC FUNDS TRANSFER (EFT) AGREEMENT FORM INSTRUCTIONS

SECTION A – PAYER INFORMATION

Enter the legal name of your business.

Enter the EFT contact name and the contact's telephone number.

Indicate entity type and provide an email address, if available, for the EFT contact.

Enter the address for the EFT contact.

SECTION B – ACH DEBIT FILERS (FOR PAY BY PHONE FILERS ONLY)

Enter your complete VA Tax Account Number(s), Federal Identification Number(s) (FEIN's) and Bank Account Number(s), along with the bank Routing and Transit number(s). If your bank account is a savings account, enter a ✓ in the column, where indicated.

Staple a voided **check** (**NOT A DEPOSIT SLIP**) from your bank account to the top of the form.

SECTION C – SIGNATURE SECTION

Print or type the name of an Owner, Partner, Officer or other person responsible for the business. The responsible person must read and understand the statement, **sign**, and date the form. The Agreement Form cannot be signed by an agent of the business (i.e. hired bookkeeper). The form **must** be signed by an owner, partner, officer, or other person responsible for the business.

FAX the form and a voided check(s), if applicable, to the number shown on the form **OR** make a copy of the documents for your records and mail the original document(s) to the address shown on the form.



Appendix B EFT Change Notification For Pay By Phone Filers Only

EFT Program
EFT CHANGE NOTIFICATION
P.O. Box 1114
Richmond, VA 23218-1114
Fax (804) 367-2603
Phone (804) 367-8037

Use this form for reporting changes to EFT information. **Please read the EFT Change Notification Instructions before completing this form.** Mail the completed form to the address above. *(Do not use this form to report changes to your business name, address, etc. Request Form R-3, Registration Change Request, by calling the number or writing to the address above.)*

Legal Name of Business/Organization: _____
 Primary EFT Contact: _____
 Check here if new contact ☐ Telephone # () _____ - _____

ACH DEBIT PAY BY PHONE FILERS ONLY: CHANGE TO DEBIT/ CHANGE BANK INFORMATION/ ADD TAXES TO EFT

Type of Change	Tax Type	Account Number (s)	Bank Account Number(s)	✓ to indicate Account Type	Bank Routing & Transit Number(s)
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Withholding	(VA Tax Account Number) (Federal ID Number - FEIN)	1) _____ 2) _____	Checking <input type="checkbox"/> Savings <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/>	_____ _____
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Corporation	(VA Tax Account Number) (Federal ID Number - FEIN)	1) _____ 2) _____	Checking <input type="checkbox"/> Savings <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/>	_____ _____
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Sales & Use	(VA Tax Account Number) (Federal ID Number - FEIN)	1) _____ 2) _____	Checking <input type="checkbox"/> Savings <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/>	_____ _____

OTHER CHANGE (Please be specific.)

By signing this form, I agree that I am responsible for accounting for and paying over the required taxes and that I will notify the Department of Taxation in the event that I am no longer responsible for accounting for and paying over the required taxes. My signature certifies that I understand the Electronic Funds transfer process; that I agree to file the tax payments designated above using EFT as outlined in the Electronic Payment Guide and that I will continue to make my tax payments to the Commonwealth of Virginia as described in Title 58.1 of the Code of VA.

Print Name of Business Owner/Partner/Officer

Signature of Business Owner/Partner/Officer

Date

FAX the form and a voided check(s), if applicable, to (804) 367-2603 **OR** make a copy of the form for your records and mail the original document(s) to:

Virginia Department of Taxation
P.O. Box 1114
Richmond, Virginia 23218-1114

Appendix B, continued

EFT Change Notification Instructions- For Pay By Phone Filers Only

PLEASE PRINT OR TYPE ALL INFORMATION EXCEPT SIGNATURES.

NOTES: *This form is for reporting changes to ACH Debit EFT information only. Obtain Form R-3, Registration Change form for changes to your business name/address or to register additional taxes, etc.*

You must already be registered with the Tax Department for the tax being paid by EFT.

If you file by ACH Credit, you do not need to advise us of changes to your bank or bank account information (unless you are changing to ACH Debit). However, you and your bank are responsible for ensuring tax payments continue to be made on time, regardless of bank changes.

1. Enter the Legal Name of the business/organization.
2. Enter the name and telephone number of the Primary EFT contact and enter a ✓ if it is a new name/telephone number.
3. If you are changing from the ACH Credit payment method to the ACH Debit payment method, changing banking information, or adding additional taxes to an existing ACH Debit account, complete the ACH DEBIT FILERS section.

Attach a voided **check** (**NOT A DEPOSIT SLIP**) from your bank account.

4. If you are changing from the ACH DEBIT payment method to the ACH CREDIT payment method you do not need to notify us. For banking information for ACH Credit transactions, see page 6 of this Electronic Payment Guide.

CAUTION: Before changing from ACH Debit to ACH Credit payment method, check with your bank representative to ensure that the capability exists for initiating ACH Credits in the CCD+TXP format. (CCD+TXP is the file format standard set by the National Automated Clearinghouse Association NACHA.) This format is the only acceptable format for the Tax Department's bank. If your bank cannot use the CCD+TXP format, do not submit this form. You must continue to make your payments by ACH Debit or you must use a bank that accepts this format.

5. If you are changing any other information about your EFT account that cannot be explained in the ACH DEBIT filer section, such as a change in responsible officer/partner of the business, complete the "OTHER" section. Be specific when describing your change(s).
6. Print or type the name of an Owner, Partner, Officer or other person responsible for the business. The form **must** be signed and dated by an owner, partner, officer, or other person responsible for the business; not signed by an agent of the business (i.e. hired bookkeeper).
7. Send or fax the form to the address/number noted at the bottom of the page 2 of the change form.

Appendix C

Acceptable Codes for ACH Credit Transactions

No other codes are accepted in the Tax Type and Amount Type fields of the Addenda Record other than the following codes:

Tax Type	Code	Amount Type	Code
Employer Withholding Tax	00011	Tax	T or 1
Corporation Income Tax Estimated	00021	Penalty	P or 2
Corporation Income Tax Return Payment	00022	Interest	I or 3
Corporation Income Tax Extension	00023		
Sales and/or Use Tax	00041		
Vending Machine Tax	00041		
Public Facilities Tax	00041		
Communications Tax	00049		

***Notes:** Information on the Commonwealth's receiving bank, such as account number and ABA Transit Routing Number will be provided when we receive your completed EFT Agreement Form.*

If reporting a zero tax due payment for Employer Withholding Tax or a corporate extension, be sure to indicate "24" as the Transaction Code in the Entry Detail Record, as shown in Appendix D.

ACH Credit Definitions

AN The string-type data element is symbolized by the letters "AN". Contents of string-type data elements are a sequence of letters, digits, spaces and/or special characters. The contents must be left-justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

AMOUNT The fields are used to carry the dollar amounts being paid. Only one amount field, TXP05, is required; the other two amount fields, TXP07 (penalty amount) and TXP09 (interest amount), are conditional based on the presence of the amount type fields, TXP06 (penalty) and TXP08 (interest) respectively. Thus, if TXP06 is not used, then TXP07 will not appear in the convention. When the amount field is used, it should always contain cents (¢). **Do not enter decimal points or dollar signs.**

AMOUNT TYPE The field used to identify the type of amount that follows. **Accepted values for Virginia are "T" or "1" for Tax, "P" or "2" for Penalty, and "I" or "3" for Interest.**

CONDITIONAL (C) The presence of this field is dependant on the value or presence of other fields in the convention.

DT The date-type field represented by the letters "DT". Format for the date-type is **YYMMDD**. For example, November 29, 2010 is represented as "101129".

DATA ELEMENT TYPE Identifies the type of information contained in the field. For example, "AN", "ID", "DT", "N2".

FIELD REQUIREMENT Indicates whether the field is mandatory (M), optional (O) or conditional (C).

ID The identifier-type data element represented by the letters "ID". An identifier data element always contains a value from a predefined list of values.

MANDATORY (M) A field that must appear in the convention.

Appendix C, continued

Acceptable Codes for ACH Credit Transactions

N2 The numeric-type field represented by “N2”. The “N” indicates numeric, the “2” indicates the decimal places to the right of a fixed, implied decimal point. The decimal point should not be entered. It is intended that this number will always be positive for the TXP application. In the TXP convention the amount fields are defined as N2 type data elements. Thus, “\$1,200.00” would look like “120000”. For zero dollar amounts, this data element type may contain one character, 0.

OPTIONAL (O) These fields are available, when needed, to report an additional amount type, usually penalty and interest.

SEGMENT IDENTIFIER The name of the segment. The identifier occupies the first character positions of the segment and consists of two or three uppercase letters and/or digits.

SEGMENT TERMINATOR Denotes the end of the segment; the forward slash (\).

SEPARATOR Used to separate fields within a segment. The asterisk (*) is used as the separator.

TAXPAYER IDENTIFICATION Contains the 15-character account ID number assigned by the Virginia Department of Taxation. **Do not use Federal Employer ID Number (FEIN). Left justify. Do not zero fill. Do not use hyphens.** For example, an acceptable taxpayer identification number would be "30123456789F001".

TAX PERIOD END DATE - This is the ending tax period for the tax/zero payment report; not the date that the payment is being reported. **The correct format is "YYMMDD".**

TAX TYPE CODE The standardized code used to identify the type of tax being paid. Only the codes shown on the previous page will be accepted.

TAXPAYER VERIFICATION An optional field that can be used by the receiver to verify the taxpayer's transaction. **Although this field is optional, we encourage its use to aid in locating your payment.**

Appendix D

ACH File Record Format for All Credit Entries

File Header Record

DATA ELEMENT NAME	RECORD TYPE	PRIORITY CODE	IMMEDIATE DESTINATION	IMMEDIATE ORIGIN	TRANSMISSION DATE	TRANSMISSION TIME	FILE ID MODIFIER	RECORD SIZE	BLOCKING FACTOR	FORMAT CODE	IMMEDIATE DESTINATION NAME	IMMEDIATE ORIGIN NAME	REFERENCE CODE
Field Inclusion Requirement	M	R	M	M	M	0	M	M	M	M	M	M	0
Contents	1	Numeric	bTTTTAAAC	bTTTTAAAC	YYMMDD	HHMM	Alpha/Num	094	10	1	Alpha/Num	Alpha/Num	Alpha/Num
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01	02-03	04-13	14-23	24-29	30-33	34	35-37	38-39	40-40	41-63	64-86	87-94

File Control Record

DATA ELEMENT NAME	RECORD TYPE CODE	BATCH COUNT	BLOCK COUNT	ENTRY/ ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT IN FILE	TOTAL CREDIT ENTRY DOLLAR AMOUNT IN FILE	RESERVED
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	9	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$e	\$\$\$\$\$\$\$\$\$e	blank
Length	1	6	6	8	10	12	12	39
Position	01	02-07	08-13	14-21	22-31	32-43	44-55	56-94

Company/Batch Header Record

DATA ELEMENT NAME	RECORD TYPE	SVC CLASS CODE	COMPANY NAME	COMPANY DISCRETIONARY DATA	COMPANY ID	STANDARD ENTRY CLASS CODE	COMPANY ENTRY DESCRIPTION	COMPANY DESCRIPTIVE DATE	EFFECTIVE ENTRY DATE	SETTLEMENT DATE (JULIAN)	ORIGINATOR STATUS CODE	ORIGINATING DFI ID	BATCH NUMBER
Field Inclusion Requirement	M	M	M	0	R	M	M	0	R	Inserted by Receiving ACH	M	M	R
Contents	5	Numeric	Alpha/Num	Alpha/Num	Alpha/Num	CCD	Alpha/Num	Alpha/Num ¹	YYMMDD	Numeric	Alpha/Num	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79	80-87	88-94

Company/Batch Control Record

DATA ELEMENT NAME	RECORD TYPE CODE	SERVICE CLASS CODE	ENTRY/ ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT	TOTAL CREDIT ENTRY DOLLAR AMOUNT	COMPANY ID	MESSAGE AUTHENTICATION CODE	RESERVED	ORIGINATING DFI ID	BATCH NUMBER
Field Inclusion Requirement	M	M	M	M	M	M	R	0	N/A	M	R
Contents	8	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$€€	\$\$\$\$\$\$\$\$\$€€	Alpha/Num	Alpha/Num	blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

¹ Information in this field is to be determined by the originator (corporation).

Entry Detail Record

DATA ELEMENT NAME	RECORD TYPE CODE	TRANSACTION CODE	RECEIVING DFI ID	CHECK DIGIT	DFI ACCOUNT NUMBER	AMOUNT	INDIVIDUAL ID NUMBER	INDIVIDUAL NAME	DISCRETIONARY DATA	ADDENDA RECORD INDICATOR	TRACE NUMBER
Field Inclusion Requirement	M	M	M	M	R	M	0	R	0	M	M
Contents	6	Numeric*	TTTTAAA	Numeric	Alpha/Num	\$\$\$\$\$\$\$¢¢	Alpha/Num ²	Alpha/Num ³	Alpha/Num	Numeric	Numeric
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01	02-03	04-11	12-12	13-29	30-39	40-54	55-76	77-78	79	80-94

Addenda Record

DATA ELEMENT NAME	RECORD TYPE CODE	ADDENDA TYPE CODE	PAYMENT RELATED INFORMATION (TXP)	ADDENDA SEQUENCE NUMBER	ENTRY DETAIL SEQUENCE NUMBER
FIELD INCLUSION REQUIREMENT	M	M	0	M	M
CONTENTS	7	05	Alpha/Num ⁴	Numeric	Numeric
LENGTH	1	2	80	4	7
POSITION	01	02-03	04-83	84-87	88-94

For the TXP CCD+ format, see the following page. * Use code “24” if reporting a corporate extension or withholding zero tax due payment.

² Information in this field may be determined by the originator (corporation). Federal Employer Identification Number (FEIN) of taxpayer recommended.

³ Taxpayer Name. This information is needed for problem resolution.

⁴ This field carries the remittance information in the TXP format.

Appendix D, continued

ACH File Record Format for All Credit Entries

Tax Payment (TXP) Addendum Convention for ACH Tax Payment

The following is the format necessary to initiate an ACH Credit tax payment. This convention is used with National Automated Clearinghouse Association's (NACHA) CCD+ application, as used by the Virginia Department of Taxation. See the **Acceptable Codes** in Appendix C.

	Field Name	Requirement	Contents
	Segment Identifier	M	TXP
	Separator		*
TXP01	Taxpayer Identification	M	XXXXXXXXXXXXXXXX ⁵
	Separator		*
TXP02	Tax Type Code	M	XXXXX
	Separator		*
TXP03	Tax Period End Date	M	YYMMDD
	Separator		*
TXP04	Amount Type ⁶	M	X
	Separator		*
TXP05	Amount	M	\$\$\$\$\$\$\$¢ ⁷
	Separator		*
TXP06	Amount Type ⁶	O	X
	Separator		*
TXP07	Amount	C	\$\$\$\$\$\$\$¢ ⁷
	Separator		*
TXP08	Amount Type ⁶	O	X
	Separator		*
TXP09	Amount	C	\$\$\$\$\$\$\$¢ ⁷
	Separator		*
	Taxpayer Verification	O	XXXXXX
	Terminator		\

⁵ 15 character Virginia tax account number, not Federal Employer Identification Number (FEIN). Place no hyphens in the account number. This is an alphanumeric field.

⁶ See Appendix C for codes.

⁷ Do not enter dollar sign or decimal point.

Appendix E

Header Record for IAT Entries

FORMATS FOR INTERNATIONAL ACH TRANSACTION (IAT) ENTRIES

COMPANY/BATCH HEADER RECORD FOR IAT ENTRIES

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'5'	1	01-01
2	SERVICE CLASS CODE	M	Numeric	3	02-04
3	IAT INDICATOR	O	Alphanumeric	16	05-20
4	FOREIGN EXCHANGE INDICATOR	M	Alphanumeric	2	21-22
5	FOREIGN EXCHANGE REFERENCE INDICATOR	R	Numeric	1	23-23
6	FOREIGN EXCHANGE REFERENCE	R	Alphanumeric	15	24-38
7	ISO DESTINATION COUNTRY CODE	M	Alphanumeric	2	39-40
8	ORIGINATOR IDENTIFICATION	M	Alphanumeric	10	41-50
9	STANDARD ENTRY CLASS CODE	M	Alphanumeric	3	51-53
10	COMPANY ENTRY DESCRIPTION	M	Alphanumeric	10	54-63
11	ISO ORIGINATING CURRENCY CODE	M	Alphanumeric	3	64-66
12	ISO DESTINATION CURRENCY CODE	M	Alphanumeric	3	67-69
13	EFFECTIVE ENTRY DATE	R	YYMMDD	6	70-75
14	SETTLEMENT DATE (JULIAN)	Inserted by ACH Operator	Numeric	3	76-78
15	ORIGINATOR STATUS CODE	M	Alphanumeric	1	79-79
16	GO IDENTIFICATION/ORIGINATING DFI IDENTIFICATION	M	TTTTAAAA	8	80-87
17	BATCH NUMBER	M	Numeric	7	88-94

Appendix E, continued

Header Record for IAT Entries

IAT ENTRY DETAIL RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'6'	1	01-01
2	TRANSACTION CODE	M	Numeric	2	02-03
3	GO IDENTIFICATION/RECEIVING DFI IDENTIFICATION	M	TTTTAAAA	8	04-11
4	CHECK DIGIT	M	Numeric	1	12-12
5	NUMBER OF ADDENDA RECORDS	M	Numeric ¹	4	13-16
6	RESERVED	N/A	Blank	13	17-29
7	AMOUNT	M	\$\$\$\$\$\$\$c¢	10	30-39
8	FOREIGN RECEIVER'S ACCOUNT NUMBER/DFI ACCOUNT NUMBER	M	Alphanumeric	35	40-74
9	RESERVED	N/A	Blank	2	75-76
10	GATEWAY OPERATOR OFAC SCREENING INDICATOR	O	Alphanumeric	1	77-77
11	SECONDARY OFAC SCREENING INDICATOR	O	Alphanumeric	1	78-78
12	ADDENDA RECORD INDICATOR	M	Numeric	1	79-79
13	TRACE NUMBER	M	Numeric	15	80-94

¹ This number represents the number of addenda records associated with the Entry Detail Record. This number would change each time an IAT Addenda Record for Correspondent Bank Information is added to the entry.

FIRST IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'10'	2	02-03
3	TRANSACTION TYPE CODE	R	Alphanumeric	3	04-06
4	FOREIGN PAYMENT AMOUNT	R	\$\$\$\$\$\$\$\$\$\$\$ \$\$\$\$c¢	18	07-24
5	FOREIGN TRACE NUMBER	O	Alphanumeric	22	25-46
6	RECEIVING COMPANY NAME/INDIVIDUAL NAME	M	Alphanumeric	35	47-81
7	RESERVED	N/A	Blank	6	82-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

Appendix E, continued

Header Record for IAT Entries

SECOND IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'11'	2	02-03
3	ORIGINATOR NAME	M	Alphanumeric	35	04-38
4	ORIGINATOR STREET ADDRESS	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

THIRD IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'12'	2	02-03
3	ORIGINATOR CITY & STATE/PROVINCE	M	Alphanumeric	35	04-38
4	ORIGINATOR COUNTRY & POSTAL CODE	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

FOURTH IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'13'	2	02-03
3	ORIGINATING DFI NAME	M	Alphanumeric	35	04-38
4	ORIGINATING DFI IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	ORIGINATING DFI IDENTIFICATION	M	Alphanumeric	34	41-74
6	ORIGINATING DFI BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	10	78-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

Appendix E, continued

Header Record for IAT Entries

FIFTH IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'14'	2	02-03
3	RECEIVING DFI NAME	M	Alphanumeric	35	04-38
4	RECEIVING DFI IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	RECEIVING DFI IDENTIFICATION	M	Alphanumeric	34	41-74
6	RECEIVING DFI BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	10	78-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

SIXTH IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'15'	2	02-03
3	RECEIVER IDENTIFICATION NUMBER	O	Alphanumeric	15	04-18
4	RECEIVER STREET ADDRESS	M	Alphanumeric	35	19-53
5	RESERVED	N/A	Blank	34	54-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

SEVENTH IAT ADDENDA RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'16'	2	02-03
3	RECEIVER CITY & STATE/PROVINCE	M	Alphanumeric	35	04-38
4	RECEIVER COUNTRY & POSTAL CODE	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

Appendix E, continued

Header Record for IAT Entries

IAT ADDENDA RECORD FOR REMITTANCE INFORMATION (8TH ADDENDA RECORD)

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'17'	2	02-03
3	PAYMENT RELATED INFORMATION	O	Alphanumeric	80	04-83
4	ADDENDA SEQUENCE NUMBER	M	Numeric	4	84-87
5	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

NOTE: A maximum of two optional remittance addenda records may be included with each IAT entry.

IAT ADDENDA RECORD FOR CORRESPONDENT BANK INFORMATION (NINTH ADDENDA RECORD)

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'7'	1	01-01
2	ADDENDA TYPE CODE	M	'18'	2	02-03
3	CORRESPONDENT BANK NAME	M	Alphanumeric	35	04-38
4	CORRESPONDENT BANK IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	CORRESPONDENT BANK IDENTIFICATION NUMBER	M	Alphanumeric	34	41-74
6	CORRESPONDENT BANK BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	6	78-83
8	ADDENDA SEQUENCE NUMBER	M	Numeric	4	84-87
9	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

NOTE: Each Correspondent Bank involved in the processing of an IAT entry must be identified within an Addenda Record for IAT Correspondent Bank Information.

Appendix F

ACH Debit Call Instructions, Codes and Worksheet

VIRGINIA DEPARTMENT OF TAXATION

Complete this worksheet before placing your call.

Retain for your records

You will be asked to press 1# to verify your entry. If the information was entered incorrectly, press 0# and re-enter. Remember, you must enter each * (star) and # (pound) character as indicated in the ACH Call Worksheet below.

STEP	FIELD	INSTRUCTIONS	ENTRY FORMAT
1	PHONE OR ACCESS NUMBER	Phone: 1-877-VATAXES (1-877-828-2937)	
2	VA TAX ACCOUNT NUMBER	Enter your Virginia Department of Taxation account number followed by #.	----- -----#
3	PIN	Enter your 6 digit PIN followed by #. (This number is issued when you register for EFT.)	-----#
4	TAX TYPE	Enter the 2 digit tax type code followed by #. 11= Employer Withholding Tax 21= Corporation Estimated Tax 22= Corporation Return Payment 23= Corporation Extension Payment 41= Sales and Use Tax	--#
5	TAX PERIOD ENDING	Enter the period ending date in MM*DD*YY# format. This date is the last day of the period for which payment is being made. It is not the due date or date payment is made. Example: Period ending 09/30/11 must be entered as 09*30*11#	__*__*__#
6	ZERO TAX PAYMENT OPTION	Enter: 1# if reporting a zero tax due payment; 2# must be entered otherwise. This option applies to Withholding Payments. If you enter 1#, for a zero payment, the system gives you a trace number and skips steps 7-13.	1# or 2 #
7	BANK ACCOUNT NUMBER	If you are registered to pay using a single bank account, the system provides the last five digits of the account number. <u>Make sure this is correct!</u> <u>Multiple Bank Account Registrations:</u> If you are registered to pay using multiple bank account numbers, the system asks you to enter the last 5 digits of the account number you want to use, followed by#. The system will then provide the bank account number.	-----#

8	TOTAL PAYMENT AMOUNT	Enter the total payment amount, using * to separate dollars and cents, followed by #. Always enter cents, even if 00. Example: \$26,537.00, must be entered as 26537*00#. To report 67 cents, enter 0*67#.	_____* _#
9	VERIFICATION CODE (This must be calculated for each payment prior to making call.)	<p>Calculate and enter the 2 digit verification code followed by #.</p> <p><u>Verification Code Computation:</u></p> <ul style="list-style-type: none"> a) Add all digits in the total payment amount together. b) Count the number of digits in the total payment amount. Count cents as 2. c) Add the amounts from a) and b). This is the verification code. <p>Example: \$8,215.17. Verification code =30.</p> <ul style="list-style-type: none"> a) 8+2+1+5+1+7=24 b) 6 c) 24+6=30 <p>The system computes the verification code also. If it does not match what you enter, you will be informed that your verification code is invalid, and you will need to recalculate and call back.</p>	__#
10	TAX AMOUNT	Enter the tax amount, using * to separate dollars and cents, followed by #.	_____* _#
11	PENALTY AMOUNT	Enter the penalty amount, using * to separate dollars and cents, followed by #. If no penalty is being reported, press #.	_____* _#
12	INTEREST AMOUNT	Enter the interest amount, using * to separate dollars and cents, followed by #. If no interest is being reported, press #.	_____* _#
13	SETTLEMENT DATE (Not less than 1 business day or greater than 31 calendar days from the current date.)	To debit your funds on the next business day, press #. To debit your funds on a future date, not to exceed 31 calendar days from the current date, enter the date in MM*DD*YY# format. Example: 11/15/10 is entered as 11*15*10#. Note: You may not enter a date that is a holiday or weekend. If the tax is due on a holiday or weekend, enter the prior business date.	MM*DD*YY#
14	TRACE NUMBER	The system will provide a 7 digit trace number for your completed payment transaction. Retain this number in your records for payment verification.	_____
15	END	The system prompts you regarding the next step. Enter: 1# to make another payment using the same VA tax account; 2# to make a payment for a different VA tax account; 3# to end the call.	1# 2# or 3# or

RETAIN THE WORKSHEET AND TRACE NUMBER FOR YOUR RECORDS

Appendix G

Frequently Asked Questions

1. When are funds actually withdrawn from my bank account?

If you are an ACH Debit filer and you do not indicate a specific settlement date during your ACH Debit payment report, your funds will be debited from your account no later than the following business day. If you entered a specific settlement date during your ACH Debit call, the provider will ensure that your account is debited on *that* day unless the day you specify falls on a weekend or holiday.

2. What if the tax due date falls on a holiday or weekend?

When the tax due date falls on a weekend or holiday, payment is due on the first business day after the weekend or holiday. You must initiate the EFT transaction by the last banking day before the weekend or holiday.

3. What if I am not responsible for a late payment?

If a delay occurs for which you do not feel responsible, you will be asked to furnish the trace number.

4. Is it possible to change previously reported EFT information?

The only way to change the reported information is to cancel the payment report in its entirety on the same day you initiated the transaction. After you payment report has been canceled, you may initiate another report.

If you are an ACH credit filer, contact your bank on the same day you initiated the transaction and request a change to your ACH credit transaction.

If you cannot stop the transaction and you overpaid the tax, call our Customer Service Unit at (804) 367-8037 for assistance in getting the proper credit or refund of your overpayment.

5. Can I pay tax bills using EFT?

You can pay your bills by EFT online at <https://www.quickpay.tax.virginia.gov/>

6. If I need to file an amended return, can I file and pay by EFT?

If you need to file an amended return, you will need to submit an amended paper return and check to the Department Taxation. Amended return information is not accepted using EFT.

7. Who do I call if I need assistance with EFT?

If you have questions or need help with EFT, we're available from 8:30 to 4:30 Eastern Time, Monday through Friday at (804) 367-8037. You may also email inquiries regarding EFT transactions to EFTsupportquestions@tax.virginia.gov.

8. If I would like to submit payments using ACH Credit do I need to complete the Electronic Funds Transfer Authorization Agreement?

No, you no longer need to complete the Electronic Funds Transfer Authorization Agreement. See page 6 of this guide for banking information that you need to provide to your bank to set up the ACH Credit transaction(s).